



**DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, DC 20224**

**PRIVACY, GOVERNMENTAL
LIAISON AND DISCLOSURE**

September 13, 2019

MuckRock News
DEPT MR 79905
411A Highland Avenue,
Somerville, MA 02144-2516

Dear MuckRock News:

RE: FOIA Request from Taylor Amarel

This is our final response to your Freedom of Information Act (FOIA) request dated September 5, 2019 that we received on September 10, 2019.

You asked for all emails sent to, from, or copied to Don Fort, Chief, Criminal Investigation, from January 1, 2016 to Present Day containing the non-case-sensitive key-phrase "Trump", "Whistleblower" or "FOIA".

The scope of your request extends to records, to the extent that any exist, that consist of or contain the return information of a third party. Please be advised that such records, to the extent that they exist, would be confidential and may not be disclosed unless specifically authorized by law. Specifically, Internal Revenue Code (IRC) § 6103 prohibits the release of returns and return information unless disclosure is authorized by Title 26.

The Service's FOIA regulations specify that, in order to be processed, all requests that involve the disclosure of records that may be limited by statute or regulation, including requests for documents that are protected by IRC § 6103, must establish the right of the person making the request to the disclosure of the records in question. See 26 C.F.R. § 601.702(c)(4)(i)(E). Specifically, when a person is requesting records pertaining to other persons or businesses, "the requester shall furnish a properly executed power of attorney, Privacy Act consent, or tax information authorization, as appropriate." See 26 C.F.R. § 601.702(c)(5)(iii)(C). Without such authorization, the request is incomplete and cannot be processed. See 26 C.F.R. § 601.702(c)(4). Only fully compliant requests can be processed.

Because of the foregoing, we are closing your request as incomplete with no further action.

If you have any questions please call me at 949-575-6406 or write to: Internal Revenue Service, HQ FOIA – Stop 211, PO Box 621506, Atlanta, GA 30362. Please refer to case number F19253-0018.

Sincerely,



Michael C Young
Tax Law Specialist
Badge No. 1000436696
Disclosure Office 13